THE REVISED SCHOOL CODE (EXCERPT) Act 451 of 1976

PART 1 GENERAL PROVISIONS

380.1 Short title.

Sec. 1. This act shall be known and may be cited as "the revised school code".

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1995, Act 289, Eff. July 1, 1996.

Former law: The School Code of 1955, deriving from Act 269 of 1955 and formerly compiled as MCL 340.1 to 340.984, was repealed by Act 451 of 1976 and Act 454 of 1976. Certain sections of the School Code of 1955 had been previously repealed by the following acts: Act 45 of 1959; Act 112 of 1959; Act 271 of 1959; Act 190 of 1962; Act 92 of 1963; Act 59 of 1964; Act 270 of 1964; Act 28 of 1965; Act 31 of 1966; Act 317 of 1968; Act 320 of 1968; Act 19 of 1969; Act 170 of 1969; Act 7 of 1971; Act 198 of 1971; Act 2 of 1972; Act 254 of 1972; and Act 166 of 1975.

The School Code of 1927, deriving from Act 319 of 1927 and formerly compiled as MCL 341.1 to 386.12, was repealed by Act 269 of 1955.

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380.2 Meanings of words and phrases.

Sec. 2. For the purposes of this act, the words and phrases defined in sections 3 to 7 shall have the meanings respectively ascribed to them in those sections.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977.

Popular name: Act 451

380.3 Definitions; A to C.

- Sec. 3. (1) "Area" as used in the phrase "area vocational-technical education program" or "area career and technical education program" means the geographical territory, within the boundaries of a K to 12 school district, an intermediate school district, or a community college district, that is designated by the department as the service area for the operation of an area vocational-technical education program.
- (2) "Area vocational-technical education program", "area career and technical education program", or "career and technical education program" means a program of organized, systematic instruction designed to prepare the following persons for useful employment in recognized occupations:
- (a) Persons participating in career and technical education readiness activities that lead to enrollment in a career and technical education program in high school.
- (b) Persons enrolled in high school in a school district, intermediate school district, public school academy, or nonpublic school.
- (c) Persons who have completed or left high school and who are available for full-time study in preparation for entering the labor market.
- (d) Persons who have entered the labor market and who need training or retraining to achieve stability or advancement in employment.
- (3) "Board" or "school board" means the governing body of a local school district unless clearly otherwise stated.
- (4) "Boarding school" means a place accepting for board, care, and instruction 5 or more children under 16 years of age.
- (5) "Constituent district" means a local school district the territory of which is entirely within and is an integral part of an intermediate school district.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1995, Act 289, Eff. July 1, 1996;—Am. 2004, Act 303, Imd. Eff. Aug. 10, 2004;—Am. 2007, Act 45, Imd. Eff. July 17, 2007.

Compiler's note: For transfer of certain powers and duties vested in the department of career development or its director, relating to powers and duties of state board of education or superintendent of public instruction to the department of labor and economic growth, see E.R.O. No. 2003-1, compiled at MCL 445.2011.

For transfer of powers of department of labor and economic growth regarding career and technical education program for secondary students to department of education by type II transfer, see E.R.O. No. 2007-1, compiled at MCL 388.998.

Popular name: Act 451

380.4 Definitions; E to I.

- Sec. 4. (1) "Educational media center" means a program operated by an intermediate school district and approved by the state board that provides services to local school districts or constituent districts under section 671.
 - (2) "Intermediate school board" means the board of an intermediate school district.

- (3) "Intermediate school district" means a corporate body established under part 7.
- (4) "Intermediate school district election" means an election called by an intermediate school board and held on the date of the regular school elections of constituent districts or on a date determined by the intermediate school board under the Michigan election law.
- (5) "Intermediate school elector" means a person who is a school elector of a constituent district and who is registered in the city or township in which the person resides.
 - (6) "Intermediate superintendent" means the superintendent of an intermediate school district.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 2003, Act 299, Eff. Jan. 1, 2005;—Am. 2005, Act 61, Imd. Eff. July 7, 2005; -Am. 2008, Act 1, Imd. Eff. Jan. 11, 2008.

Popular name: Act 451

Administrative rules: R 340.1702 of the Michigan Administrative Code.

380.5 Definitions; L to R.

- Sec. 5. (1) "Local act school district" or "special act school district" means a district governed by a special or local act or chapter of a local act. "Local school district" and "local school district board" as used in article 3 include a local act school district and a local act school district board.
- (2) "Membership" means the number of full-time equivalent pupils in a public school as determined by the number of pupils registered for attendance plus pupils received by transfer and minus pupils lost as defined by rules promulgated by the state board.
 - (3) "Michigan election law" means the Michigan election law, 1954 PA 116, MCL 168.1 to 168.992.
 - (4) "Nonpublic school" means a private, denominational, or parochial school.
 - (5) "Objectives" means measurable pupil academic skills and knowledge.
- (6) "Public school" means a public elementary or secondary educational entity or agency that is established under this act, has as its primary mission the teaching and learning of academic and vocational-technical skills and knowledge, and is operated by a school district, local act school district, special act school district, intermediate school district, school of excellence, public school academy corporation, strict discipline academy corporation, urban high school academy corporation, or by the department or state board. Public school also includes a laboratory school or other elementary or secondary school that is controlled and operated by a state public university described in section 4, 5, or 6 of article VIII of the state constitution of 1963.
- (7) "Public school academy" means a public school academy established under part 6a and, except as used in part 6a, also includes an urban high school academy established under part 6c, a school of excellence established under part 6e, and a strict discipline academy established under sections 1311b to 1311l.
- (8) "Pupil membership count day" of a school district means that term as defined in section 6 of the state school aid act of 1979, MCL 388.1606.
- (9) "Regular school election" or "regular election" means the election held in a school district, local act school district, or intermediate school district to elect a school board member in the regular course of the terms of that office and held on the school district's regular election date as determined under section 642 or 642a of the Michigan election law, MCL 168.642 and 168.642a.
- (10) "Reorganized intermediate school district" means an intermediate school district formed by consolidation or annexation of 2 or more intermediate school districts under sections 701 and 702.
- (11) "Rule" means a rule promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1982, Act 215, Imd. Eff. July 8, 1982;—Am. 1992, Act 263, Eff. Jan. 1, 1993 ;—Am. 1993, Act 335, Imd. Eff. Dec. 31, 1993;—Am. 1994, Act 416, Eff. Mar. 30, 1995;—Am. 1995, Act 289, Eff. July 1, 1996;—Am. 1999, Act 23, Imd. Eff. May 12, 1999;—Am. 2003, Act 179, Imd. Eff. Oct. 3, 2003;—Am. 2003, Act 299, Eff. Jan. 1, 2005;—Am. 2005, Act 61, Imd. Eff. July 7, 2005;—Am. 2009, Act 205, Imd. Eff. Jan. 4, 2010.

Compiler's note: Senate Bill 393 (SB 393) was enrolled on August 13, 2003, and presented to the governor for her approval on September 8, 2003, at 5:00 p.m. On September 18, 2003, the senate requested that the bill be returned to the senate. The governor granted the senate's request on that same date and returned the bill to that body (without objections), where a motion was made to vacate the enrollment and the motion prevailed. On September 23, 2003, the house of representatives approved a motion to send a letter to the senate agreeing with the senate's request that the governor return SB 393. Neither the Senate Journal nor the House Journal entries reveal any other action taken by the house of representatives regarding the return of SB 393.

In order to determine whether SB 393 had become law, as requested, the attorney general examined whether SB 393 was recalled by concurrent action of the house of representatives and the senate within the 14-day period afforded the governor for vetoing a bill under the last sentence of Const 1963, art 4, § 33: "SB 393 was presented to the Governor on September 8, 2003, at 5:00 p.m. The 14-day period afforded for consideration, measured in hours and minutes, therefore expired on September 22, 2003 at 5:00 p.m. While the Senate had acted to recall the bill within that 14-day period (on September 18, 2003), the House did not. Its action concurring in the request to recall SB 393 was not taken until September 23, 2003. In the absence of concurrent action by both houses of the Legislature within the 14-day period, SB 393 was not effectively recalled and 'further legislative action thereon' was not authorized." The attorney general

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declared that "in the absence of a return of the bill with objections, SB 393 therefore became law by operation of the last sentence of art 4, § 33." OAG, 2003, No. 7139 (October 2, 2003).

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Administrative rules: R 340.1 et seq. of the Michigan Administrative Code.

380.6 Definitions; S, T; "department" defined.

- Sec. 6. (1) "School district" or "local school district" means a general powers school district organized under this act, regardless of previous classification, or a school district of the first class.
- (2) "School district filing official" means the school district election coordinator as defined in section 4 of the Michigan election law, MCL 168.4, or an authorized agent of the school district election coordinator.
- (3) "School elector" means a person qualified as an elector under section 492 of the Michigan election law, MCL 168.492, and resident of the school district or intermediate school district on or before the thirtieth day before the next ensuing regular or special school election.
- (4) "School month" means a 4-week period of 5 days each unless otherwise specified in the teacher's contract.
 - (5) "School of excellence" means a school of excellence established under part 6e.
- (6) "Special education building and equipment" means a structure or portion of a structure or personal property accepted, leased, purchased, or otherwise acquired, prepared, or used for special education programs and services.
- (7) "Special education personnel" means persons engaged in and having professional responsibility for students with a disability in special education programs and services including, but not limited to, teachers, aides, school social workers, diagnostic personnel, physical therapists, occupational therapists, audiologists, teachers of speech and language, instructional media-curriculum specialists, mobility specialists, teacher consultants, supervisors, and directors.
- (8) "Special education programs and services" means educational and training services designed for students with a disability and operated by local school districts, local act school districts, intermediate school districts, the Michigan schools for the deaf and blind, the department of community health, the department of human services, or a combination of these, and ancillary professional services for students with a disability rendered by agencies approved by the state board. The programs shall include vocational training, but need not include academic programs of college or university level.
- (9) "Special school election" or "special election" means a school district election to fill a vacancy on the school board or submit a ballot question to the school electors that is held on a regular election date established under section 641 of the Michigan election law, MCL 168.641.
- (10) "State approved nonpublic school" means a nonpublic school that complies with 1921 PA 302, MCL 388.551 to 388.558.
 - (11) "State board" means the state board of education unless clearly otherwise stated.
- (12) "Student with a disability" means that term as defined in R 340.1702 of the Michigan administrative code.
- (13) "Department" means the department of education created and operating under sections 300 to 305 of the executive organization act of 1965, 1965 PA 380, MCL 16.400 to 16.405.
- (14) "State school aid" means allotments from the general appropriating act for the purpose of aiding in the support of the public schools of the state.
- (15) "The state school aid act of 1979" means the state school aid act of 1979, 1979 PA 94, MCL 388.1601 to 388.1772.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1981, Act 87, Imd. Eff. July 2, 1981;—Am. 1982, Act 215, Imd. Eff. July 8, 1982;—Am. 1989, Act 159, Eff. Mar. 13, 1990;—Am. 1995, Act 289, Eff. July 1, 1996;—Am. 2003, Act 299, Eff. Jan. 1, 2005;—Am. 2008, Act 1, Imd. Eff. Jan. 11, 2008;—Am. 2009, Act 205, Imd. Eff. Jan. 4, 2010.

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380.7 Definitions; V.

- Sec. 7. (1) "Valuation of a fractional school district" means the sum of the valuations of the fractions thereof, each of which shall be computed in the same manner as the valuation of a whole school district.
 - (2) "Valuation of the state" means the equalized value as determined by the state board of equalization.
- (3) "Valuation of a whole school district" means the total assessed value of the property contained in the district as fixed by the township or city board of review, which in turn is proportionately increased or decreased to the basis of the valuation of the county containing the district as fixed by the county board of equalization, and the result in turn proportionately increased or decreased to the basis of the valuation of the county containing the district as last fixed by the state board of equalization, known as the "state equalized

valuation".

(4) "Vocational education" or "career and technical education" means education designed to provide career development and the knowledge and skills leading to technical employment or higher education in a technical field. Career and technical education programs include classroom and laboratory experiences and work-based instruction. The term includes guidance and counseling for a pupil related to the career for which the pupil is being educated and trained or designed to help the pupil benefit from the training. Allowable expenses related to career and technical education delivery include all instructional, support, and administrative costs associated with providing these activities, including, but not limited to, staff salaries, wages, and benefits for career and technical education programs only; information and awareness activities; acquisition and rental of real property; construction of buildings; acquisition of equipment and supplies; and maintenance, repair, and replacement of buildings, lands, equipment, and supplies.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 2007, Act 45, Imd. Eff. July 17, 2007.

Popular name: Act 451

380.10 Rights of parents and legal guardians; duties of public schools.

Sec. 10. It is the natural, fundamental right of parents and legal guardians to determine and direct the care, teaching, and education of their children. The public schools of this state serve the needs of the pupils by cooperating with the pupil's parents and legal guardians to develop the pupil's intellectual capabilities and vocational skills in a safe and positive environment.

History: Add. 1995, Act 289, Eff. July 1, 1996.

Popular name: Act 451

380.11 Organization of school districts.

Sec. 11. Each school district, except a school district of the first class, shall be organized and conducted as a general powers school district regardless of previous classification.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1995, Act 289, Eff. July 1, 1996.

Popular name: Act 451

380.11a General powers school district.

- Sec. 11a. (1) Beginning on July 1, 1996, each school district formerly organized as a primary school district or as a school district of the fourth class, third class, or second class shall be a general powers school district under this act.
- (2) Beginning on July 1, 1996, a school district operating under a special or local act shall operate as a general powers school district under this act except to the extent that the special or local act is inconsistent with this act. Upon repeal of a special or local act that governs a school district, that school district shall become a general powers school district under this act.
- (3) A general powers school district has all of the rights, powers, and duties expressly stated in this act; may exercise a power implied or incident to a power expressly stated in this act; and, except as provided by law, may exercise a power incidental or appropriate to the performance of a function related to operation of the school district in the interests of public elementary and secondary education in the school district, including, but not limited to, all of the following:
- (a) Educating pupils. In addition to educating pupils in grades K-12, this function may include operation of preschool, lifelong education, adult education, community education, training, enrichment, and recreation programs for other persons.
- (b) Providing for the safety and welfare of pupils while at school or a school sponsored activity or while en route to or from school or a school sponsored activity.
- (c) Acquiring, constructing, maintaining, repairing, renovating, disposing of, or conveying school property, facilities, equipment, technology, or furnishings.
- (d) Hiring, contracting for, scheduling, supervising, or terminating employees, independent contractors, and others to carry out school district powers. A school district may indemnify its employees.
- (e) Receiving, accounting for, investing, or expending school district money; borrowing money and pledging school district funds for repayment; and qualifying for state school aid and other public or private money from local, regional, state, or federal sources.
- (4) A general powers school district may enter into agreements or cooperative arrangements with other entities, public or private, or join organizations as part of performing the functions of the school district. An agreement or cooperative arrangement that is entered into under this act is not required to comply with the provisions of the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512, as provided under section 503 of that act, MCL 124.503.

- (5) A general powers school district is a body corporate and shall be governed by a school board. An act of a school board is not valid unless approved, at a meeting of the school board, by a majority vote of the members lawfully serving on the board.
- (6) The board of a general powers school district shall adopt bylaws. These bylaws may establish or change board procedures, the number of board officers, titles and duties of board officers, and any other matter related to effective and efficient functioning of the board. Regular meetings of the board shall be held at least once each month, at the time and place fixed by the bylaws. Special meetings may be called and held in the manner and for the purposes specified in the bylaws. Board procedures, bylaws, and policies in effect on the effective date of this section shall continue in effect until changed by action of the board.
- (7) The board of a school district shall be elected as provided under this act and the Michigan election law. The number of members of the board of a general powers school district shall remain the same as for that school district before July 1, 1996 unless changed by the school electors of the school district at a regular or special school election. A ballot question for changing the number of board members may be placed on the ballot by action of the board or by petition submitted by school electors as provided under chapter XIV of the Michigan election law, MCL 168.301 to 168.315.
- (8) Members of the board of a general powers school district shall be elected by the school electors for terms of 4 or 6 years, as provided by the school district's bylaws. At each regular school election, members of the board shall be elected to fill the positions of those whose terms will expire. A term of office begins as provided in section 302 of the Michigan election law, MCL 168.302, and continues until a successor is elected and qualified.
- (9) The board of a general powers school district may submit to the school electors of the school district a question that is within the scope of the powers of the school electors and that the board considers proper for the management of the school system or the advancement of education in the school district. Upon the adoption of a question by the board, the board shall submit the question to the school electors by complying with section 312 of the Michigan election law, MCL 168.312.
- (10) A special election may be called by the board of a general powers school district as provided under chapter XIV of the Michigan election law, MCL 168.301 to 168.315.
- (11) Unless expressly provided in 1995 PA 289, the powers of a school board or school district are not diminished by this section or by 1995 PA 289.
- (12) A school district operating a public library, public museum, or community recreational facility as of July 1, 1996 may continue to operate the public library, public museum, or community recreational facility.

History: Add. 1995, Act 289, Eff. July 1, 1996;—Am. 2003, Act 299, Eff. Jan. 1, 2005;—Am. 2006, Act 515, Imd. Eff. Dec. 29, 2006.

Popular name: Act 451

380.11b Report to legislature.

Sec. 11b. Not later than 180 days after the effective date of this section, the state board shall prepare and submit to the committees of the legislature with responsibility for education legislation a report that does all of the following:

- (a) Details the mandates imposed on school districts, intermediate school districts, and public school academies, and on their boards, by this act, the state school aid act of 1979, other state statute, or rule.
 - (b) Makes recommendations on mandates that should be eliminated by law.
- (c) Makes recommendations on mandates applying to school districts, intermediate school districts, or public school academies, or their boards, that should, by legislation, be made subject to waiver by the state board or superintendent of public instruction and on proposed requirements for obtaining such a waiver.

History: Add. 1995, Act 289, Eff. July 1, 1996.

Popular name: Act 451

380.12 Loss of organization and dissolution of school district; attachment of disorganized district to organized school districts; distribution of property; taxation; bonded indebtedness; duties of board of trustees; audit; payment of discrepancy.

- Sec. 12. (1) A school district shall lose its organization if there are not enough persons in the district qualified under the law to hold district offices or who will accept the offices. Under either condition, the intermediate school board of the intermediate school district to which the district is constituent shall declare the district dissolved and immediately shall attach the territory, in whole or in part, to other organized school districts and make an equitable distribution of the money, property, and other material belonging to the district among the districts to which the territory is attached.
- (2) The property of the disorganized district is subject to all increases in the constitutional limitation on Rendered Friday, January 22, 2010

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taxes which have been voted by the school electors of the district to which it is attached. The disorganized district shall receive a credit in the amount of a levy remaining to be paid on an outstanding debt in the disorganized district, which shall be paid until debt is retired. The disorganized district shall pay an amount equal to the amount levied for debt retirement by the district to which it is attached not to exceed 5 mills on the state equalized valuation in the disorganized district. All other taxes levied for the purposes of the combined school district, including taxes for the retirement of bonded indebtedness, shall be spread over the entire area of the combined district.

- (3) A disorganized district having a bonded indebtedness shall be attached in whole to another school district by the intermediate school board. The identity of the district is not lost because of the attachment, and its territory remains as separate assessing unit for the purpose of the bonded indebtedness until the indebtedness is retired or refunded. The board of the district to which the disorganized district is attached shall constitute the board of trustees for the disorganized district having the bonded indebtedness. Its officers shall be the officers for the disorganized district. The board of the district to which the disorganized district is attached shall certify the levy of taxes for bonded indebtedness in the name of the disorganized district, shall not commingle the debt retirement funds of the disorganized district with those of the district to which it is attached, and shall do all things relative to the bonded indebtedness required by law and by the terms under which the issuance and sale of the bonds were originally authorized. All other taxes levied for the purposes of the combined school district, including taxes levied for the retirement of bonded indebtedness, shall be spread over the entire area of the combined school district.
- (4) Upon the attachment of a disorganized district to another school district, the intermediate school board shall audit the assets and liabilities of the disorganized district. If a considerable discrepancy is found, the intermediate school board shall order the receiving district to pay the discrepancy. The disorganized district shall repay that amount from moneys available including voted millage within a time to be determined by the intermediate school board.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977.

Popular name: Act 451

380.13 Assumption of bonded indebtedness by combined school districts; payment; election.

- Sec. 13. (1) Beginning 3 years after the effective date of the disorganization of a school district which has outstanding bonded indebtedness, the combined school district may assume and pay the obligation of the bonded indebtedness by spreading a debt retirement tax levy uniformly over the territory of the combined school district, if the school electors of the combined school district approve the assumption of the bonded indebtedness. The assumption of the bonded indebtedness shall not release the territory of the district originally incurring the bonded indebtedness from the final responsibility of paying the obligation. The election may be held following the effective date of attachment at a time when a proposal is made to increase the bonded indebtedness of the combined school district. If the assumption of indebtedness is approved, it shall become effective immediately.
- (2) At an election to issue new bonds of the combined school district, outstanding bond issues of the original districts may be refunded as part of the new bond issue. The question of assumption of the indebtedness need not be presented as a separate proposition. If a school district is attached to another school district under section 12, the vote by the school electors of the combined school district may be held at any time following the effective date of attachment.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977.

Popular name: Act 451

380.14 Petitions; violation.

Sec. 14. A petition under, or that is necessary to meet a requirement of, section 11a, 411a, 412a, 503, 614, 617, 690, 701, 853, 860, 931, or 1311e, including the circulation and signing of the petition, is subject to section 488 of the Michigan election law, MCL 168.488. A person who violates a provision of the Michigan election law applicable to a petition described in this section is subject to the penalties prescribed for that violation in the Michigan election law.

History: Add. 1998, Act 406, Eff. Mar. 23, 1999;—Am. 1999, Act 23, Imd. Eff. May 12, 1999;—Am. 2003, Act 299, Eff. Jan. 1, 2005.

Popular name: Act 451

380.15 Transfer of gift from school board to community foundation.

Sec. 15. (1) As part of its powers under section 11a, the school board of a general powers school district

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may receive, own, and enjoy a gift of real or personal property made by grant, devise, bequest, or in any other manner, that is made for school purposes under this act. A school board may transfer a gift of intangible personal property or the proceeds from that gift to a community foundation. If a gift received by the school board was subject to a condition, limitation, or requirement, the transfer must be to a fund within the community foundation that incorporates a condition, limitation, or requirement that is identical or substantially similar to the condition, limitation, or requirement the gift was subject to. If a gift received by the school board was not subject to any condition, limitation, or requirement, the transfer must be to a fund within the community foundation that imposes conditions, limitations, or requirements on the use of the gift property for 1 or more school purposes under this act.

- (2) If a school board transfers a gift to a community foundation pursuant to this section and if 1 or more of the following occur, the community foundation shall return the gift to the school board:
- (a) The community foundation fails to meet all of the requirements for certification as a community foundation under section 261 of the income tax act of 1967, 1967 PA 281, MCL 206.261.
 - (b) The community foundation is liquidated.
 - (c) The community foundation substantially violates any condition, limitation, or requirement on the gift.
- (3) Unless waived by the school board transferring the gift, before a school board may transfer a gift to a community foundation pursuant to this section, the community foundation shall establish a donor advisory board for that gift. The donor advisory board shall include at least 1 representative of the school board transferring the gift. The donor advisory board shall do all of the following:
- (a) Monitor the community foundation's compliance with any condition, limitation, or requirement on the use of the gift.
- (b) Make recommendations to the community foundation for the use of distributions or other proceeds from the gift.
- (4) A transfer of a gift made in accordance with this section that occurred before the effective date of this section is ratified and confirmed and the transfer is considered valid as if it had been made under this section.
 - (5) As used in this section:
- (a) "Community foundation" means that term as defined in section 261 of the income tax act of 1967, 1967 PA 281, MCL 206.261.
- (b) "Condition, limitation, or requirement" does not include a material restriction or condition that violates 26 C.F.R. 1.170A-9 or that restricts a community foundation's inherent power of modification described in 26 C.F.R. 1.170A-9.
 - (c) "Gift" does not include state school aid or another grant from state or federal sources.

History: Add. 2000, Act 231, Imd. Eff. June 27, 2000.

Popular name: Act 451